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FINANCE LETTER NO. 6
Classification 531

REQUESTS BY CERTIFYING OFFICERS FOR DECISIONS BY THE COMPTROLLER GENERAL

- I. GENERAL: Public Law 389, 77th Congress, 1st Session, approved December 29, 1941, entitled "An Act to Fix the Responsibilities of Disbursing and Certifying Officers, and for Other Purposes" Section 3 prescribes that a Certifying Officer shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to him for certification.

The instructions contained herein shall not be interpreted as qualifying or limiting the privilege of the Certifying Officer, as noted above, but are mainly for the purpose of establishing sound and uniform methods, and to prevent, insofar as possible, the submission of a question upon which the Comptroller General has previously ruled. Also, the Chief Fiscal Officer may determine from the nature of the question involved that it should be submitted over the signature of the War Food Administrator, in order to obtain a general decision, which, by law, the Comptroller General may not render to a Certifying Officer.

- A. Applicability: This procedure shall not apply to any vouchers for payment through the Federal Reserve Banks. Questioned vouchers of this type, which would otherwise be for submission to the Comptroller General, shall be submitted to the Chief Fiscal Officer for consideration.

- II. PRELIMINARY HANDLING OF QUESTIONED VOUCHERS: When a Certifying Officer has for consideration a voucher involving a question of law and he has exhausted all efforts to answer the question by review of all available reference material, including the Regulations of the Department of Agriculture, Budget and Finance Circulars and Memoranda, General Accounting Office Regulations and Decisions of the Comptroller General, the Chief, Regional Fiscal Division shall then submit the question to the Chief Fiscal Officer, Washington, D. C., by wire or air mail. If the Washington Finance Division cannot furnish a solution, the Chief, Regional Fiscal Division will be so advised immediately. The Certifying Officer to whom the voucher was submitted shall then prepare a letter over his signature addressed to the Comptroller General.

- III. PREPARATION OF SUBMISSION TO COMPTROLLER GENERAL: Considerable care and thought should be given to preparation of the letter and any necessary assistance should be furnished the Certifying Officer by the

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Washington Finance Division	Administrative Voucher Review
Chiefs, Regional Fiscal Divisions	Administrative Vouch
Chief, Fiscal Section, San Juan, P. R.	Examination
Fiscal Representative, Honolulu, T. H.	

III. (Cont.)

Chief, Regional Fiscal Division. The following instructions shall be strictly adhered to:

- A. A standardized opening paragraph should be employed, similar to the following Example A. The voucher and supporting documents should be listed, as indicated.

Example A:

(Regular Regional Fiscal Division letterhead showing complete address)

(D A T E)

Honorable Lindsay C. Warren
Comptroller General of the United States

Dear Mr. Warren:

The undersigned duly authorized Certifying Officer, in accordance with the provisions of Public Law 339, 77th Congress, 1st Session, approved December 29, 1941, fixing the responsibilities of certifying officers, submits herewith for decision the following voucher and related documents:

- (1) Bureau Voucher No. 427, covering purchase of lard, Program K-50a, Contract Ama(M)-789, payable to ABC Packing Company, 425 First Avenue, Topeka, Kansas, in the claimed amount of \$3,000.00.
- (2) Inspection Certificate No. 1742.
- (3) Memorandum dated March 1, 1944, from John Doe, Chief, Special Commodities Branch, to Richard Roe, Chief Fiscal Officer.

- B. Another standardized paragraph similar to Example B or C should follow A, as applicable, followed by statement of the question.

Example B:

In the event of payment as claimed, this voucher would be chargeable to appropriation: (Show complete symbol and title.)

Example C:

In the event of payment as claimed, this voucher would be chargeable to the following fund and appropriation in the amounts indicated:
(Show complete symbols and titles.)

III. (Cont.)

- C. The letter should clearly, concisely, and completely state the question in all necessary detail, and the reason for submitting it. Under no circumstances, shall hypothetical questions or situations be submitted for decision. If the question involves an apparent conflict between decisions of the Comptroller General, they should be properly cited, viz: "10 Comp. Gen. 138" for published decisions, and "B-2478, dated January 24, 1940" for unpublished decisions. Whenever applicable, Example D should be used as a closing paragraph.

Example D:

The question here involved applies to a group of vouchers now under administrative consideration by this office, of which the voucher submitted herewith is a truly representative example.

- D. The voucher under consideration must accompany the letter, with all pertinent related documents. Where the voucher covers a payment under a contract, the Voucher Review copy of the contract should not be forwarded with the letter. Citation to the contract number and name of the contractor are sufficient since the original contract should be on file in the General Accounting Office. Only the original voucher and original supporting documents (certified copies if the originals are not in the Regional Fiscal Division) should be furnished. The voucher and all documents forwarded to the Comptroller General will be returned with the decision, but copies of all documents submitted should be retained in the Regional Fiscal Division pending return of the originals.
- E. When the letter is completed, it shall be signed personally by the Authorized Certifying Officer, using the same form of signature he uses in certifying vouchers, and his name shall be typed immediately below and followed by the title: "Authorized Certifying Officer," not "In Charge, Voucher Review Section," or other organizational title, (see Example E).

Example E:

Respectfully,

/s/ John H. Doe

John H. Doe
Authorized Certifying Officer

- IV. ROUTING: Upon completion, the original letter, attachments and four (4) carbon copies of the letter shall be transmitted to the Chief Fiscal Officer. The Washington Finance Division will check the letter and forward the original and duplicate and all attachments directly to the Comptroller General. The Washington Finance Division will retain one copy of the letter and will forward two copies to the Office of Budget and Finance in accordance with Budget and Finance Circular 535, Supplement 6.
- V. DISPOSITION OF THE DECISION: The General Accounting Office will forward the Comptroller General's decision directly to the Authorized Certifying Officer in an original and duplicate. Immediately upon receipt of the decision, the duplicate copy shall be forwarded via airmail to the Finance Division, Washington, D. C. The original shall be retained in the Regional Fiscal Division. Upon receipt of the decision in the Washington office, it will be circulated to Certifying Officers in the Administration, and others interested.
- VI. DISPOSITION OF THE VOUCHER: Disposition shall be made of the voucher in accordance with the provisions of the decision, but a copy of the decision need not be attached to the voucher unless the decision so requires. In all other cases, however, a Cross Reference form shall be prepared and attached to the vouchers, reading as in the following sample:
- "Attached voucher certified in accordance with Comptroller General's decision A-41144, dated September 15, 1943."
- VII. EFFECT OF DECISION ON OTHER VOUCHERS: Unless the question is submitted to the Comptroller General in a manner to indicate that the accompanying voucher is typical of a group, clearance shall be obtained from the Chief Fiscal Officer, before the decision is applied to any voucher other than the one on which the decision was rendered.
- VIII. SUBMISSIONS BY WASHINGTON CERTIFYING OFFICERS: Proposed submissions by Certifying Officers in the Washington Finance Division shall be cleared through the Chief Fiscal Officer prior to transmittal to the Comptroller General.